

ORDINANCE NO. 2010-04-03

**AN ORDINANCE TO AMEND ORDINANCE NO. 2007-03-06, AS AMENDED,
ENTITLED "AN ORDINANCE PROVIDING FOR THE PAYMENT OF AN
OCCUPATIONAL LICENSE FEE"**

BE IT ORDAINED by the City Council of the City of Leeds (the "Council"), Alabama at a regular meeting, duly assembled, a quorum being present, as follows:

WHEREAS, the Council adopted Ordinance No. 2006-02-03 on February 20, 2006, which levied a one (1%) percent occupational license fee payable in accordance with its terms (the "2006 Ordinance"); and

WHEREAS, the 2006 Ordinance was set to expire by its own terms unless renewed or extended by the Council on or prior to December 31, 2007; and

WHEREAS, the Council thereafter adopted Ordinance No. 2007-03-06 on March 5, 2007 (the "2007 Ordinance"), extending the imposition of the City's occupational license fee in Section 11 thereof until such time as the "... Bond Debt Reduction Escrow ... account has reach [sic] an amount sufficient to retire the City of Leeds 2000 A & B and 2002 A & B series bonds or such time as the City Council suspends the debt reduction plan, or on December 31, 2012, unless the license fees levied herein and the terms and provisions of this Ordinance shall be renewed or extended by a vote of the City Council prior to the expiration date provided for herein."; and

WHEREAS, following the retirement of its 2000 A & B and 2002 A & B bonds, the City amended the 2007 Ordinance by enacting Ordinance No. 2008-02-02 to extend the collection of its occupational license fee by pledging those fees to the Leeds City Board of Education; and

WHEREAS, Section 10 of the 2007 Ordinance, as amended, provides for interest on delinquent payments at a rate of six percent (6%) per annum; and

WHEREAS, Section 11-51-208(f), Alabama Code 1975, provides that unless the municipal governing body elects to assess and pay interest determined in accordance with Section 40-1-44, Alabama Code 1975, the applicable interest rate to be charged by or due from the municipality shall be one percent (1%) per month; and

WHEREAS, the Council desires to bring the 2007 Ordinance in line with Section 11-51-208(f), Alabama Code 1975; and

WHEREAS, to that effect, the Council desires to amend the 2007 Ordinance by deleting Section 10 in its entirety and substituting a new Section 10 in its place.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEEDS, ALABAMA, that Ordinance No. 2007-03-06, as previously amended by Ordinance No. 2008-02-02 is hereby amended as follows:

Section 1. Ordinance No. 2007-03-06, as amended, shall be amended by deleting Section 10 thereof in its entirety and substituting the following in its place:

Section 10. Interest and Penalties. (A) All license fees imposed by this Ordinance which remain unpaid after they become due shall bear interest at the rate of twelve percent (12%) per annum and any person who has failed to pay such license fees when the same

became due shall also be charged a penalty of ten percent (10%) of the amount of such unpaid license fees. Any employer or other person who fails or refuses to withhold any license fees payable under this Ordinance, or who fails to pay such fees, after withholding the same, to the City at the time it is due as provided under the terms of this Ordinance, shall become liable to the City for such fees as well as for the interest thereon at the rate of twelve percent (12%) per annum and for the aforesaid penalty; provided, however, the minimum penalty imposed against such employer or other person shall be one dollar (\$1.00); (B) Any employee or other person who fails, neglects or refuses to pay a license fee as required by this Ordinance, or any employer who fail to withhold said license fees or pay over to the City such license fees, penalties or interest imposed by this Ordinance, or any employer or person who shall refuse to permit the Director of Revenue, or any agent or employee designated by the Director in writing, to examine such employer's or other person's books, records and papers, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to do anything whatever to avoid the payment of the whole or any part of a gross receipts or compensation in order to avoid the payment of the whole or any part of a license fee shall, upon conviction, be subject to punishment as provided in Section 8 for each offense. Such criminal penalties shall be in addition to the penalties imposed under subsection (A) of this section.

Section 2. All of the provisions of Ordinance No. 2007-03-06, as amended, not in conflict with the foregoing be and the same shall remain in full force and effect.

Section 3. This Ordinance shall become effective immediately upon its passage and approval by the City Council, or upon its otherwise becoming law.

COUNCIL ROLL CALL:

AYES: 5

NOES: 0

ABSENT FROM VOTING: 0

ABSTAIN: 0

CITY OF LEEDS, ALABAMA



R. ERIC PATTERSON, MAYOR

April 5, 2010
DATE

ATTEST:



KEVIN FOUTS, ACTING CITY CLERK

I, Kevin Fouts, Acting City Clerk of the City of Leeds, hereby certify that the above Ordinance was duly adopted by the City Council of the City of Leeds at a regular meeting held on the 5th day of April 2010, and that same has been published in accordance with law in the Leeds News on the 15th day of April 2010.

Kevin Fouts, Acting City Clerk